Q. Why is WVU discontinuing the pre-tax payroll parking deduction?
A. As a result of the Tax Cuts and Jobs Act of 2017, parking no longer is considered a deductible or pre-tax expense by the Internal Revenue Service.

Q. What is the difference between a pre-tax and a post-tax payroll deduction?
A. A pre-tax deduction is deducted from your gross wages before taxes are withheld, which lowers your taxable wages. A post-tax deduction is deducted from your gross wages after taxes have been withheld.

Q. Is the cost of my WVU parking permit increasing?
A. No. The University is not increasing the parking rates at the main campus locations. However, there will be an increase in the parking rates at the WVU Beckley campus. This rate increase is scheduled to go into effect at the beginning of the Fall 2019 academic year.

Q. What is the impact to my take home earnings of this change?
A. Your take home earnings will be reduced by the federal, state, Social Security and Medicare taxes due on your gross wages before the parking deduction.

Q. I noticed on the individualized notice I received that the estimated tax impact does not steadily increase at increased salary/earning levels. Why is that?
A. The federal income tax withholding tables are based on a graduated tax withholding rate. It is not a flat tax rate withheld from all employees. Therefore, it does tend to fluctuate at different salary/earning levels. It is important to remember that the numbers provided are just an estimate.

Q. What if I made changes to my benefits, such as health insurance and/or Mountaineer Flex, that also will take effect with my July 5, 2019, pay date?
A. If you made changes during open enrollment in your benefits, these changes also will impact your take home earnings. Please check your July 5, 2019, pay statement to review all changes made and the impact to your take home earnings.

Q. Do I need to do anything to change my pre-tax deduction to a post-tax deduction?
A. No. If you currently have a pre-tax parking deduction, you automatically will be changed to a post-tax deduction effective on the July 5, 2019, pay date.

Q. What if I already have a post-tax parking deduction?
A. There will be no change or impact to you if you already have a post-tax parking deduction from your pay.

Q. How do I know if I have a pre-tax or a post-tax parking deduction?
A. In the individualized notice you received, it provides the estimated impact at various salary/earning levels for the parking permit you currently hold.

Q. How do I know the actual per pay impact to my take home earnings?
A. Your take home earnings will be reduced by the federal, state, Social Security and Medicare taxes due on your gross wages before the parking deduction.

Q. Who do I contact with questions?
A. Contact WVU Tax Services at tax@mail.wvu.edu or 304-293-3379 ext. 3 with any questions.

EXAMPLE:

<table>
<thead>
<tr>
<th>Salary/Earnings</th>
<th>Pre-Tax</th>
<th>Post-Tax</th>
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</tr>
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<td></td>
</tr>
</tbody>
</table>

**Decrease in Net Take Home Earnings = $760 - $750 = $10**

**NOTE:** This information is provided as an example of how the change will be calculated. The actual tax impact to your individual pay will vary based on (1) your salary/earnings level; (2) the cost of your parking permit based on the lot where you park; and (3) your personal tax situation based on your W-4 federal withholding and/or your state income tax withholding.